

SAMPLE
90.40.25.A Annual Receivables Aging Summary (expressed in dollars)

Name of Preparer _____ Phone Number _____

Acct	GL Code	GL Title	Current	1 – 90 Days Past Due	Over 90 Days Past Due	Long-term	Total*
001	1312	Accts Receivable	\$ 80,500	\$ 8,052	\$ 5,500	\$ -	\$ 94,052
	1342	Allow of Uncoll Accts	(1,000)	(500)	(500)	-	(2,000)
	1314	Loans Receivable	56,000	-	2,000	-	58,000
	1344	Allow of Uncoll Accts	-	-	-	-	-
	1614	Loans Receivable LT	-	-	-	120,000	120,000
	1644	Allow of Uncoll Accts	-	-	-	(1,200)	(1,200)
		Subtotal Account 001	135,500	7,552	7,000	118,800	268,852
05P	1312	Accts Receivable	6,500	-	4,500	-	11,000
	1342	Allow of Uncoll Accts	(280)	-	(250)	-	(530)
		Subtotal Account 05P	6,220	-	4,250	-	10,470
145	1312	Accts Receivable	8,050	5,050	1,234	-	14,334
	1342	Allow of Uncoll Accts	-	(500)	(120)	-	(620)
	1313	Notes Receivable	12,000	3,400	5,680	-	21,080
	1343	Allow of Uncoll Accts	-	(340)	(500)	-	(840)
	1319	Other Receivables	8,052	1,150	600	-	9,802
	1349	Allow of Uncoll Accts	(456)	(150)	(50)	-	(656)
		Subtotal Account 145	27,646	8,610	6,844		43,100
		TOTAL All Accounts	\$169,366	\$16,162	\$18,094	\$118,800	\$322,422

NOTES:

- (1) DO NOT include receivables due from other governmental units (inter & intra governmental receivables GL Code Series 1350 - 1355, 1651 - 1654).
- (2) This page is only a sample; list only those accounts and GL Codes that pertain to your particular agency..

*Total receivable and allowance balances reported should agree to final adjusted AFRS balances on AFRS Report #CAF002.